



California State Board of Education Policy

POLICY #
00-03
DATE
September 2002

SUBJECT

Instructional Materials Fund Expenditures

REFERENCES
Education Code Section 60242.
HISTORICAL NOTES
Adopted June 2000, replacing Policy #98-02 (adopted and amended July 1998) which superseded prior IMF expenditure policy (adopted July 1989). Amended September 2002.

The Education Code directs the California State Board of Education to establish the Instructional Materials Fund (IMF) expenditure policy¹ [see Education Code Section 60242].

UP TO 100% OF IMF FUNDS MAY BE SPENT	<p>Until June 30, 2003, a local education agency (LEA) may use any of its IMF funds (regardless of the percentage those funds represent of the LEA's total IMF allocation) to purchase core or supplementary instructional materials from any source suitable for instruction in the "Structured English Immersion" program called for in Education Code Sections 300-340 (Proposition 227), provided that:</p> <ol style="list-style-type: none">(1) Those materials are core materials or supplementary materials that will help students develop skills in English (reading, writing, speaking and understanding);(2) The local school board certifies in a public meeting that the materials are appropriate for the "Structured English Immersion" program described under Proposition 227; and(3) The local school board has reviewed the alignment of the materials with the State Board approved content standards in language arts.(4) The local school board certifies in a public meeting that the LEA has already purchased adopted instructional materials for every student in the core subject areas of history-social science (purchased from the 1999 History-Social Science Adoption list), science (purchased from the 2000 Science Adoption list), mathematics (purchased the 2001 Mathematics Adoption list), and reading-language arts and English language development (purchased from the 2002 RLA/ELD Adoption list).
70% OF IMF FUNDS MUST BE SPENT ON	<ul style="list-style-type: none">• State-adopted instructional materials.

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25% OF IMF FUNDS MAY BE SPENT ON	<ul style="list-style-type: none">• Non-adopted instructional materials that have passed legal compliance review at the state level.• Instructional materials that are exempt from a legal compliance review, such as trade books, maps and globes, reference materials (including dictionaries), math manipulatives, and hand-held calculators.• Instructional materials that are designed for use by pupils and their teachers as a learning resource, are integral to a program as defined in Education Code Section 60010(h), but do not contain print or pictures, and therefore, do not need a legal compliance review.
5% OF IMF FUNDS MAY BE SPENT ON	<ul style="list-style-type: none">• Any instructional material that has passed a state or local level legal compliance review.• Instructional television and distance learning.• Tests (Education Code Section 60242(a)(3)).• In service training (Education Code Section 60242(a)(4)).

NOTE: School Districts may petition the State Board of Education for approval to spend more than 30 percent of their IMF on non-adopted instructional materials that have passed legal compliance review at the state level, or materials that do not require a legal compliance review, and that better meet the curricular goals of the district and are deemed to be more desirable for their student population.

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ⁱ Education Code Section 60242. (a) The state board shall encumber the fund for the purpose of establishing an allowance for each district board, which may reflect increases or decreases in average daily attendance, that the district board may use for the following purposes:

- (1) To purchase instructional materials adopted by the state board.
- (2) To purchase instructional materials, including, but not limited to, technology-based materials, from any source.
- (3) To purchase tests.
- (4) To bind basic textbooks that are otherwise usable and are on the most recent list of basic instructional materials adopted by the state board and made available pursuant to Section 60200.
- (5) To fund in-service training.

(b) The state board shall specify the percentage of a district board's allowance that is authorized to be used for each of the purposes identified in subdivision (a).

(c) Allowances established for school districts pursuant to this section shall be apportioned in September of each fiscal year.

[The foregoing is the text of Education Code Section 60242 operative on the date the revision to this policy was adopted by the State Board of Education in September 2002.]